

# EXHIBIT G

October 11, 2023

The Honorable Edgardo Ramos  
United States District Court  
for the Southern District of New York  
Thurgood Marshall United States Courthouse  
40 Foley Square  
New York, NY 10007

Dear Judge Ramos:

My name is Matt Schwartz and I am writing this letter in support of one of my oldest and best friends in the world, Seth Horowitz. I first met Seth in the fall of 1994 when we were freshman at the George Washington University. We both pledged the same fraternity and Seth quickly became like the real brother I never had. Seth was instantly the center of our social circle and people are instantly attracted to his authenticity and warmth as a person. He was always the first to help a friend in need and everyone's first call if they needed someone to talk to. When Seth tore his ACL during our first spring break, he moved into my freshman dorm room for the balance of the school year since we had been assigned a handicapped room on the first floor of the dorm. Over the final two months of living together freshman year, we got closer (if possible) including with me spending hours helping dry him dry his full leg cast with a hair dryer and otherwise navigating life on crutches. Even dealing with that very uncomfortable reality, Seth continued to be a kind, caring and giving friend and our dorm room looked like a hallmark store with all the get-well cards he got.

During the course of our next few years together, our relationship grew exponentially. We studied together at night on the lit steps of the Lincoln Memorial, we played intramural sports together and most importantly, Seth and his family (particularly his father George) became like a second family to me. George was a history teacher (even teaching in a local prison) before entering the garment industry in 1976. He later started his own firm, Active Apparel Group which he eventually took public, orchestrated a reverse merger with Everlast and became the CEO. George was an incredible person and was one of my primary inspirations to get involved in the business world. George strongly encouraged me to go to law school and practice business law and I am now running the US Finance practice for one of the largest law firms in the world. None of that would have happened without the influence of Seth and his family.

Sadly, George passed away in 2005 after a long battle with kidney cancer and Seth was thrust into the spotlight as CEO and Chairman of Everlast. The responsibility of stepping into your father's shoes as CEO of a major sports manufacturer is one that Seth did not take lightly. In a short few years, Seth broadened the wholesale and licensing businesses, securing multiple collaborations and eventually sold the company to Sport Direct in 2007. The weight of having his father pass away and having to step up in this fashion is something that Seth wore around his neck like a medal – it was pretty and shiny to the world around him but his friends knew that medal hung like a paperweight around his neck at all times. Despite the circumstances he found himself in, Seth never once complained about losing his dad or his youth and did what he had to do for those around him. His dedication to his family and the company employees is apparent when you speak to anyone that worked for him or George.

A little while after the sale of Everlast when Seth first started to work at Iconix, I remember him telling me that he felt a real connection with his boss, Neil Cole, and that in some ways Neil reminded Seth of his dad. Given the dynamic with George having recently passed away, this wasn't surprising but I did feel it was a bit of a dangerous place for Seth working for someone who he put on a pedestal and who frankly I did not trust at all. While my knowledge of the actual events that took place between Mr. Cole and Seth is mostly from reading about it in the court transcripts, I know that during that period of time Seth was in a very bad place. He had been put in a horrible situation by someone he idolized and by the time he realized what he was involved with it was too late. Seth was frankly horrified, ashamed and emotionally distraught about the scheme he had been duped into being a part of by someone he looked up to and it has weighed heavily on him for many years now.

Since then, Seth has expressed to me many times how he feels responsible for letting his friends and family down and for not being strong enough to stand up and say something right at the get go. That being said, Seth has admitted to his role in the matter, accepts responsibility for his actions and truly wants to make things right. I know that he took his role as a material witness very seriously and meticulously prepared to provide the best testimony that he could to help the government make its case.

In summary, Seth is one of my oldest and closest friends in the world and I believe I know his about as well as anyone. He has a heart of gold and would do anything for a friend. Seth is the kind of person that everyone wants in their corner. He is a very good person who did a bad thing under some horrible circumstances but who has accepted responsibility and helped rectify the situation to the absolute best of his abilities. Thank you in advance for your consideration.

Sincerely,

Matt Schwartz, Esq.

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